

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

In re:

NEW ENGLAND CONFECTIONERY  
COMPANY, INC.

Debtor.

Chapter 7

Case No. 18-11217-MSH

**ORDER APPROVING MOTION BY CHAPTER 7 TRUSTEE TO MAKE  
INTERIM DISTRIBUTION TO CREDITORS**

This matter having come before the Court on the *Motion by Chapter 7 Trustee for Authority to Make Interim Distribution to Creditors* [docket no. 864] as amended [docket no. 899] (the “**Distribution Motion**”)<sup>1</sup> filed by Harold B. Murphy, the Chapter 7 Trustee of New England Confectionery Company, Inc. (the “**Trustee**”); the Trustee having duly served the Distribution Motion [docket no. 871]; the Court having issued a notice of non-evidentiary hearing with respect to the Distribution Motion [docket no. 869]; due notice of the scheduled hearing on the Distribution Motion, including the response deadline with respect thereto, having been given by the Trustee [docket no. 870]; no objections to the Distribution Motion having been filed; the Trustee having filed an expedited motion to amend the proposed distribution [docket no. 899] (the “**Amendment**”); the Court having issued notice of non-evidentiary hearing with respect the proposed Amendment [docket no. 900]; due notice of the proposed Amendment and the scheduled hearing on the proposed Amendment, including the response deadline with respect thereto, having been given by the Trustee [docket no. 901]; no objections to the proposed Amendment having been filed; the Court having jurisdiction over the Distribution Motion

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<sup>1</sup> Capitalized terms not otherwise defined herein, shall have the meanings ascribed to them in the Distribution Motion.

pursuant to 11 U.S.C. § 1334; the Distribution Motion being a core matter pursuant to 28 U.S.C. §§ 157(b)(2)(A) and (O); and due cause appearing therefor, it is hereby ORDERED that the Distribution Motion is granted as set forth in this Order and the Trustee is authorized to:

- a. Pay the interim commission, compensation, and expenses of the Chapter 7 Trustee and Murphy & King, Professional Corporation, as counsel to the Chapter 7 Trustee, as allowed by the Court;
- b. Pay, in full, the allowed Chapter 11 administrative claims set forth on Exhibit A to this Order;
- c. Pay, in full, the final commission, compensation, and expenses of the Chapter 11 Trustee, Murphy & King, Professional Corporation, as counsel to the Chapter 11 Trustee, Verdolino & Lowey, P.C., as financial adviser to the Chapter 11 Trustee, and Huron Consulting Services LLC, as litigation consultant to the Chapter 11 Trustee, as allowed by the Court;
- d. Pay, in full, the allowed priority claims set forth on Exhibit A to this Order;
- e. Make an interim distribution to the holders of allowed unsecured, non-priority claims as set forth on Exhibit B to this Order; and
- f. Make interim distributions to holders of filed claims denoted by an asterisk (\*) on the Proposed Distribution and holders of filed claims not included in the Proposed Distribution, when such claims are finally allowed, in accordance with the Proposed Distribution.

Dated: May 5, 2021



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Melvin S. Hoffman  
United States Bankruptcy Judge

## EXHIBIT A

<b><u>Chapter 7 Professional Fee Requests</u></b>			
<b>Name</b>	<b>Requested Amount</b>	<b>Interim Payments to Date</b>	<b>Proposed Distribution</b>
Harold B. Murphy, Chapter 7 Trustee	\$225,000.00	\$0.00	\$225,000.00
Murphy & King, Counsel to Trustee Harold B. Murphy	\$831,883.00	\$0.00	\$831,883.00
<b>TOTAL:</b>	<b>\$1,056,883.00</b>	<b>\$0.00</b>	<b>\$1,056,883.00</b>

<b><u>Chapter 11 Trustee Professional Requests</u></b>			
<b>Name</b>	<b>Requested Amount</b>	<b>Interim Payments to Date</b>	<b>Proposed Distribution</b>
Murphy & King, Counsel to Trustee Harold B. Murphy	\$1,774,528.46	\$575,000.00	\$1,199,528.46
Harold B. Murphy, Chapter 11 Trustee	\$431,947.20	\$251,116.50	\$180,831.70
Verdolino & Lowey, Trustee's Financial Advisor	\$454,516.43	\$154,372.72	\$300,143.71
Huron Consulting Group, Litigation Consultants	\$215,000.00	\$0.00	\$215,000.00
<b>TOTAL:</b>	<b>\$2,875,992.09</b>	<b>\$980,489.22</b>	<b>\$1,895,503.87</b>

<b><u>Chapter 11 United States Trustee Fees / Creditors' Committee and Debtor's Counsel Fees</u></b>			
<b>Name</b>	<b>Allowed Amount</b>	<b>Interim Payments to Date</b>	<b>Proposed Distributions</b>
Sheehan, Phinney, Bass & Green PA, Counsel to the Official Committee of Unsecured Creditors	\$86,520.48	\$28,238.98	\$58,281.50
United States Trustee Fees	\$16,109.22	\$0.00	\$16,109.22
Burns & Levinson LLP	\$67,666.39	\$0.00	\$67,666.39
<b>TOTAL:</b>	<b>\$170,296.09</b>	<b>\$28,238.98</b>	<b>\$142,057.11</b>

<b><u>Chapter 11 §§ 503(b)(3), (b)(4), and (b)(9) Claims</u></b>			
<b>Name</b>	<b>Requested Amount</b>	<b>Interim Payments to Date</b>	<b>Proposed Distribution</b>
Americraft Carton, Inc	\$34,627.17	\$0.00	\$34,627.17
Genpro, Inc	\$34,421.34	\$0.00	\$34,421.34
General Converting, Inc	\$12,151.66	\$0.00	\$12,151.66
United Sugars Corporation	\$119,641.49*	\$0.00	\$119,641.49
United Cocoa	\$61,690.00	\$0.00	\$61,690.00
Cargill	\$32,000.00*	\$0.00	\$32,000.00
<b>TOTAL:</b>	<b>\$294,531.66</b>	<b>\$0.00</b>	<b>\$294,531.66</b>

<b><u>Pre-Petition Priority Claims - § 507(a)</u></b>			
<b>Name / Claim No.</b>	<b>Allowed Amount</b>	<b>Interim Payments to Date</b>	<b>Proposed Distribution</b>
The Ohio Department of Taxation / 70	\$25,670.49	\$0.00	\$25,670.49
Mass D E T / 106	\$27,508.32	\$0.00	\$27,508.32
United Cocoa / 115	\$62,117.43*	\$0.00	\$62,117.43
Mass Department of Revenue / 137	\$13,425.49	\$0.00	\$13,425.49
WA Department of Revenue / 147	\$9,708.71	\$0.00	\$9,708.71
<b>TOTAL:</b>	<b>\$138,430.44</b>	<b>\$0.00</b>	<b>\$138,430.44</b>

\*Pending Claim Allowance

**EXHIBIT B**  
**General Unsecured Claims**

Claim No.	Name	Claim Amount	Proposed Allowed Amount	Distribution
4	One Team Advisors	\$9,359.56	\$9,359.56	\$3,650.23
6	International Molasses	\$18,505.05	\$18,505.05	\$7,216.97
7	American Holt Corp.	\$1,306.42	\$1,306.42	\$509.50
8	Fona International Inc.	\$17,600.43	\$17,600.43	\$6,864.17
10	IFC Solutions, Inc.	\$62,343.60	\$62,343.60	\$24,314.00
11	Ungerer & Company	\$9,753.78	\$9,753.78	\$3,803.97
12	Eastern Packaging	\$12,989.90	\$12,989.90	\$5,066.06
13	Bay State Pallet Co., Inc.	\$18,002.40	\$18,002.40	\$7,020.94
15	Atlantic Millwrights, Inc.	\$47,525.00	\$25,000.00*	\$9,750.00
16	Neogen Corp.	\$4,262.76	\$4,262.76	\$1,662.48
17	New England Motor Freight	\$516,534.24	\$516,534.24	\$201,448.35
18	Accutech Packaging	\$16,130.64	\$16,130.64	\$6,290.95
19	Mayfield Transfer	\$18,603.27	\$18,603.27	\$7,255.28
21	American Gelatin Co.	\$30,000.00	\$30,000.00	\$11,700.00
22	The M. A. Patterson Co.	\$5,097.50	\$5,097.50	\$1,988.03
23	Freeman Expositions, LLC	\$3,511.79	\$3,511.79	\$1,369.60
24	CoMax Manufacturing	\$23,475.16	\$23,475.16	\$9,155.31
26	DSG Solutions, LLC	\$10,109.42	\$10,109.42	\$3,942.67
28	Mantrose Hauser	\$36,520.00	\$36,520.00	\$14,242.80
29	Howell's Motor Freight	\$49,672.96	\$49,672.96	\$19,372.45
30	Oxford Graphics	\$31,112.30	\$31,112.30	\$12,133.80
31	Parker Ingredients, LLC	\$15,711.30	\$15,711.30	\$6,127.41
32	Maltz Sales	\$1,782.83	\$1,782.83	\$695.30
33	Setterstix	\$8,399.73	\$8,399.73	\$3,275.89
34	Molecular Systems of N.E., Inc.	\$253.90	\$253.90	\$99.02
35	US Plastics	\$15,841.00	\$15,841.00	\$6,177.99
36	Sweeteners Plus, Inc.	\$124,106.65	\$80,000.00*	\$31,200.00
37	Casella Waste	\$1,993.75	\$1,993.75	\$777.56
38	R&L Carriers, Inc.	\$54,606.00	\$54,606.00	\$21,296.34
39	GenPro Inc.	\$493,722.46	\$493,722.46	\$192,551.76
41	Amp Rose (A.M. Packaging)	\$14,503.50	\$14,503.50	\$5,656.37
42	American Express Travel	\$1,598.90	\$1,598.90	\$623.57
43	Flavorchem Corp.	\$5,656.58	\$5,656.58	\$2,206.07
44	Food Ingredient Solutions, LLC	\$4,325.32	\$4,325.32	\$1,686.87
45	Brooks Peanut Co.	\$141,284.00	\$141,284.00	\$55,100.76
46	Staples	\$14,727.10	\$14,727.10	\$5,743.57
47	Traffic Audit & Bureau	\$1,910.00	\$1,910.00	\$744.90
48	New England Wooden Ware Corp.	\$598,277.07	\$570,000.00*	\$222,300.00
49	Pinnacle Business	\$4,777.35	\$4,777.35	\$1,863.17
50	Coyote Logistics LLC	\$15,600.00	\$15,600.00	\$6,084.00
52	McMaster-Carr Supply Co.	\$3,876.53	\$3,876.53	\$1,511.85
53	MOI Foods, LLC	\$53,544.36	\$53,544.36	\$20,882.30
54	Admiral Packaging, Inc.	\$684.00	\$684.00*	\$266.76
55	Specialized Plastics, Inc.	\$77,896.20	\$77,896.20	\$30,379.52
56	Nestle USA	\$19,553.00	\$19,553.00	\$7,625.67
58	American Packaging	\$33,173.91	\$33,173.91	\$12,937.82
59	MEMIC INDEMNITY CO.	\$19,479.00	\$19,479.00	\$7,596.81
60	Arrow Paper	\$2,768.79	\$2,768.79	\$1,079.83
61	Jackson Lewis	\$10,383.60	\$10,383.60	\$4,049.60
67	Terrill Transportation Inc.	\$39,416.04	\$39,416.04	\$15,372.26
68	LCL Bulk Transport Inc.	\$2,384.78	\$2,384.78	\$930.06
69	Citrus & Allied Essences Ltd.	\$10,490.71	\$10,490.71	\$4,091.38

70	The Ohio Department of Taxation	\$1,932.00	\$1,932.00	\$753.48
71	Shrink Packaging Systems Corp.	\$51,639.95	\$51,639.95	\$20,139.58
72	Ecoplast LLC	\$32,192.77	\$32,192.77	\$12,555.18
75	Tanis Confectionery BV	\$17,750.00	\$17,750.00	\$6,922.50
76	Essex Food Ingredients	\$39,718.75	\$39,718.75	\$15,490.31
77	Birdsong Peanut	\$129,866.00	\$25,000.00*	\$9,750.00
78	Pitney Bowes Inc.	\$4,854.83	\$4,854.83	\$1,893.38
79	Packaging Corporation	\$2,740.20	\$2,740.20	\$1,068.68
80	Data Council LLC	\$1,908.00	\$1,908.00	\$744.12
81	Team Express, Inc.	\$170,956.00	\$170,956.00	\$66,672.84
82	Silesia Flavors Inc.	\$2,031.60	\$2,031.60	\$792.32
83	Bluegrass Proteins Inc.	\$37,037.28	\$37,037.28	\$14,444.54
84	Ding-A-Ling Answering Service	\$1,505.54	\$1,505.54	\$587.16
87	RECCO Inc.	\$2,843.00	\$2,843.00	\$1,108.77
88	AHOLD USA	\$6,719.68	\$6,719.68	\$2,620.68
89	Fastenal Co.	\$2,420.02	\$2,420.02	\$943.81
92	Ipsumm, Inc.	\$9,310.00	\$9,310.00	\$3,630.90
94	Northrup Printing	\$1,966.60	\$1,966.60	\$766.97
96	Americraft Carton, Inc.	\$594,693.52	\$594,693.52	\$231,930.47
97	WW Grainger	\$4,128.54	\$4,128.54	\$1,610.13
98	General Converting Inc.	\$509,168.35	\$509,168.35	\$198,575.66
104	Industrial Sales and Distribution	\$30,609.42	\$30,609.42	\$11,937.67
107	Astro Chemicals Inc.	\$16,010.00	\$16,010.00	\$6,243.90
108	IAB Solutions LLC	\$2,682.82	\$2,682.82	\$1,046.30
109	CJ Irwin Company Inc.	\$21,877.50	\$21,877.50	\$8,532.23
110	SimplexGrinnell	\$20,038.40	\$20,038.40	\$7,814.98
111	Warren Pike Associates	\$3,987.14	\$3,987.14	\$1,554.98
112	Dennis K. Burke Inc.	\$4,205.59	\$4,205.59	\$1,640.18
116	United Cocoa	\$212,812.37	\$212,812.37*	\$82,996.82
118	Abbott Construction & Landscaping	\$2,192.50	\$2,192.50	\$855.08
119	Verndale Products Inc.	\$92,084.00	\$92,084.00	\$35,912.76
120	Cargill, Inc.	\$334,108.42	\$334,108.42*	\$130,302.28
121	Ungermans	\$532,278.50	\$467,278.50*	\$182,238.62
122	Godwin Associates LLC	\$12,995.10	\$12,995.10	\$5,068.09
125	Cambridge Public Health Comm	\$8,410.00	\$8,410.00	\$3,279.90
128	Trelfa Labs Inc.	\$14,720.00	\$14,720.00	\$5,740.80
130	New England Controls Inc.	\$2,450.50	\$2,450.50	\$955.70
132	Redtail Solutions Inc.	\$8,036.98	\$8,036.98	\$3,134.42
136	Walmart Stores Inc.	\$2,315.84	\$2,315.84	\$903.18
140	Burdette Beckman	\$682,977.00	\$635,000.00*	\$247,650.00
141	Tim LeBlanc dba Mystic Landscaping	\$22,165.00	\$22,165.00	\$8,644.35
143	National IAM Benefit Trust Fund	\$586.60	\$586.60	\$228.77
144	81 Cambridge Turnpike	\$729.00	\$729.00	\$284.31
146	Beacon United Cincinnati	\$17,412.00	\$17,412.00	\$6,790.68
147	WA Department of Revenue	\$5,986.60	\$5,986.60	\$2,334.77
149	FedEx Corporate Services Inc.	\$12,954.00	\$12,954.00	\$5,052.06
166	Beck Flavors	\$51,959.00	\$51,959.00*	\$20,264.01
167	Cyber Graphics LLC	\$12,917.00	\$12,917.00*	\$5,037.63
168	Capol LLC	\$49,056.00	\$49,056.00*	\$19,131.84
169	Middlesex Gases & Technologies	\$3,874.98	\$3,874.98	\$1,511.24
170	Delande Supply Co Inc.	\$1,556.38	\$1,556.38	\$606.99
172	Ding-A-Ling Answering Service	\$1,308.00	\$1,308.00	\$510.12

173	American Refrigeration Co Inc.	\$4,340.00	\$4,340.00	\$1,692.60
174	Hunter Protective Services Inc.	\$28,846.23	\$28,846.23	\$11,250.03
175	Harpers Payroll Service	\$1,385.00	\$1,385.00	\$540.15
177	TIC Gums Inc.	\$20,640.00	\$20,640.00	\$8,049.60
178	AAK USA	\$262,920.33	\$262,920.33	\$102,538.93
<b>TOTALS:</b>		<b>\$6,863,955.37</b>	<b>\$6,551,203.65</b>	<b>\$2,554,969.42</b>
* Pending Claim Allowance				